PRESIDENT: Will the Chief Secretary assure the House that the whole matter is being vigorously pushed through?

RAO SAHIB DR. N. KUNJAN PILLAI (*Chief Secretary to Government*): Yes, Sir. The whole question is being very vigorously pushed through.

Sale of immovable properties for arrears of tax.

11. ***MR. A. S. DAMODARAN ASAN** (*Mavelikara*): Will the Government be pleased to state:

(*a*) the number of cases in which immovable property was proceeded against for recovery of arrears of land tax in each of the years 1104, 1107, 1108 and up to 26-11-1109; and

(*b*) the amount that is to be recovered as cost from one defaulter whose properties are sold for arrears for land revenue?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*):

(*a*) 1104— Rs. 3,910
1107—17,172
1108—15,982
1109 (up to 26-11-1109)—30,938.

(*b*) The amount that has to be recovered as cost will vary according to the amount of arrears and according to the nature of the property proceeded against.

If the property proceeded against is—

	Minimum charge.	*Maximum charge.*
(*a*) Movable	Chs. 15	Chs. 19
(*b*) Immovable	,, 21	Re. 1-0-0

MR. K. R. ELENKATH (*Kalkulam I*): May I know whether in reference to part (*b*) there was any particular case in which the movable property was proceeded against while there was immovable property?

PRESIDENT: That does not arise.

MR. S. J. NAIR (*Nedumangad*): May I know whether the Government are aware that, in the case of arrears of tax on certain lands, other lands belonging to the same owner are attached and brought for sale for realisation of arrears?

PRESIDENT: That is a vague question. Can you give an instance for it?

MR. S. J. NAIR (*Nedumangad*): That is being adopted by the Revenue Department as a custom.

PRESIDENT: Is that being adopted as a matter of policy?

MR. S. J. NAIR (*Nedumangad*): Yes, Sir. If the owner possessing property No. 2 has to pay arrears of tax on No. 1, property No. 2 is attached.

PRESIDENT: Do such cases arise, Mr. George?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): The usual practice is to proceed in the first instance against the property the tax on which is defaulted. If it is not possible to recover the

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tax from the property concerned, then steps are taken against other properties of the *thandaper* holder.

MR. S. J. NAIR (*Nedumangad*): May I know from the Government whether, in the case of arrears of tax on paddy lands, garden lands are attached and sold?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I cannot now give a definite answer.

Drought in Karunagapalli and Kartikapalli.

12. *MR. A. S. DAMODARAN ASAN (*Mavelikara*): Will the Government be pleased to state whether their attention has been drawn to the fact that the paddy cultivation near the backwaters in the Karunagapalli and Kartikapalli taluks has been completely destroyed by the recent (Kanni 1110) drought continuing for over two months?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): No.

MR. A. S. DAMODARAN ASAN (*Mavelikara*): May I know from the member whether this fact was brought to the notice of the Dewan?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): Yes, the Dewan received a petition stating these facts and this was investigated and the Division Peishkar has reported that there was no *complete destruction* of paddy cultivation in the area.

MR A. S. DAMODARAN ASAN (*Mavelikara*): Am I to understand that there was no complete destruction of all paddy crops in the two taluks mentioned or that there was no complete destruction of crops in certain areas?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): The question is "whether their attention has been drawn to the fact that the paddy cultivation near the backwaters in the Karunagapalli and Karthigapalli taluks has been completely destroyed". That is not a fact.

MR. A. S. DAMODARAN ASAN (*Mavelikara*): May I know whether it has been partially destroyed?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): In some parts, crops have failed.

MR. A. THANU PILLAI (*Trivandrum-Rural*): Is the member in a position to give an idea of the extent of destruction?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*): I am not in a position to give definite information.

MR. A. THANU PILLAI (*Trivandrum—Rural*): May I know whether there has been substantial failure of crops?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*: The Division Peishkar has not reported that there has been *substantial* failure of crops. Of course, there has been failure of crops.

MR K. P. KRISHNA MENON (*Parur*): May I know from the member whether any report has been called for?

MR. K. GEORGE (*Land Revenue and Income Tax Commissioner*) Yes.

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